

Agenda

Catherine Rybczynski Town Clerk

Town Board of the Town of Hamburg

March 27, 2023

- 1. Roll Call**
- 2. Pledge of Allegiance**
- 3. Minutes of Previous Meeting 3.13.2023**
- 4. IN MEMORY OF JAMES M. SPUTE, SR.**
- 5. Town Highway Garage Roof, Insulation, General Repair**
- 6. PAF-Tax Receiver**
- 7. RFP Approval - Belmont Housing**
- 8. Fair Housing Month**
- 9. Mt. Vernon Sanitary Sewer Repairs Award**
- 10. Pleasant Creek Phase 2a & 4 Acceptance**
- 11. Refund Construct Connect**
- 12. Town Highway Office & Garage Electric Upgrade Project**
- 13. Town Highway Garage HVAC Upgrades & Repair Project**
- 14. Authorize Re-Bid of Town Senior Pool Building Repairs**
- 15. B&G PAF**
- 16. Agreement - Allied CPAs PC**
- 17. PAF - Youth, Recreation & Senior Services**
- 18. PAF - Domestic Violence Dept.**
- 19. Business from the Floor**
- 20. Meeting is adjourned by Supervisor**

Town Board of the Town of Hamburg
March 27, 2023 Meeting

3. Minutes of Previous Meeting 3.13.2023

RESOLVED that the Hamburg Town Board does hereby approve the minutes of the previous meeting as follows:

3.13.2023 Regular Town Board Meeting

Moved: Comerford

Town Board of the Town of Hamburg
March 27, 2023 Meeting

4. IN MEMORY OF JAMES M. SPUTE, SR.

WHEREAS, the Town of Hamburg is greatly saddened by the passing of James M. Spute Sr. on February 21, 2023, at the age of 78; and

WHEREAS, Mr. Spute was a graduate of Hamburg High School and a long-time resident of the Town of Hamburg; and

WHEREAS, Mr. Spute served his country for six years as a Boatswains Mate in the United States Coast Guard; and

WHEREAS, Mr. Spute admirably served as the Town of Hamburg's Director of Finance and Administration for over 33 years, and also served as the Town's Emergency Management Coordinator; and

WHEREAS, Mr. Spute was an active member of the Hamburg Volunteer Fire Department from 1968 through 2020, where he had many roles including Chief and Department Treasurer, and where he was honored in 1982 as Firefighter of the Year; and

WHEREAS, Mr. Spute will be remembered for his generosity, character and dedication, whether training new firefighters, volunteering in the community or spending time with his beloved family and friends.

NOW, THEREFORE, BE IT RESOLVED that the Town Board of the Town of Hamburg extends our sympathy to the Spute Family as our community celebrates a life well-lived.

MOVED: R. HOAK

Town Board of the Town of Hamburg
March 27, 2023 Meeting

5. Town Highway Garage Roof, Insulation, General Repair

BE IT RESOLVED that the Town Clerk is authorized to advertise for sealed bids entitled “**Town Highway Garage Roof, Insulation and General Repairs**”

Sealed separate bids will be received at Hamburg Town Hall, Town Clerk’s Office, 6100 South Park Ave, Hamburg, New York, 14075, and said bid will be publicly opened and read aloud on Tuesday April 20th, in Conference Room 7 A/B (downstairs) at 11:00 AM. Mailed bids should be sent to: Town of Hamburg, (clearly marked) **Attn: TOWN CLERK, Bid Enclosed - Garage Roof, Insulation and General Repairs** , 6100 South Park Ave, Hamburg, NY 14075,

Project #2023-05 Hamburg Town Highway Garage Building General Repairs to be charged to H104.5110.303
- Permanent Improvements

MOVED: Farrell Lorentz

Town Board of the Town of Hamburg
March 27, 2023 Meeting

6. PAF-Tax Receiver

RESOLVED that the Hamburg Town Board does hereby approve the personnel action from (PAF) as attached.

Moved: Comerford

ATTACHMENTS:

Description	Upload Date	Type
PAF	3/15/2023	Cover Memo

TOWN OF HAMBURG - PERSONNEL ACTION FORM									
Date of Request 3-15-2023		Department- TOWN CLERK							
Department Head Signature <i>Catherine P. Magierski</i>									
Supervisor Signature				Date					
TOWN BOARD MEETING OF 3/27/2023									
PAGE 1	of 1								
I request that a Town Board Resolution be adopted approving the following personnel action:									
#	Emp #	Emp Name	N or R	Position	Start date	Full time hrly rate	PT/Sea/temp hrly rate	Term date	
1									
2	4238	Braun, Sharon		Seasonal Clerk			\$16.00	2/15/2023	
3	4238	Braun Sharon		P/T Clerk	2/16/2023		\$16.00		
5	4948	Hultquist, Mary Jo		Seasonal Clerk			\$16.00	2/15/2023	
6	4948	Hultquist, Mary Jo		P/T Clerk	2/16/2023		\$16.00		
7	5045	Magierski, Alice		Seasonal Clerk			\$16.00	2/15/2023	
8	5045	Magierski, Alice		P/T Clerk	2/16/2023		\$16.00		
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Town Board of the Town of Hamburg
March 27, 2023 Meeting

7. RFP Approval - Belmont Housing

WHEREAS, on December 12, 2022 the Hamburg Town Board authorized the Department of Community Development to release an RFP for Comprehensive Housing and Financial Counseling services for the period April 1, 2023 - March 31, 2025, and

WHEREAS, the RFP was opened on Wednesday, February 1, 2023, and reviewed.

NOW THEREFORE BE IT RESOLVED that the Hamburg Town Board authorizes the Department of Community Development to enter into a contract with “Belmont Housing Resources for WNY” based upon their response to the RFP and the subsequent negotiated fee as the only respondent. Funding for this two year contract in the amount of \$17,500.00 is available within the CDBG account and/or CL 8668.4561.

MOVED: FARRELL LORENTZ

Town Board of the Town of Hamburg
March 27, 2023 Meeting

8. Fair Housing Month

WHEREAS, the Town of Hamburg recognizes that April, 2023 is the fifty-fifth anniversary of "Title VIII of the Civil Rights Acts of 1968", also known as the "National Fair Housing Act", and

WHEREAS, the Town of Hamburg has had its Fair Housing law since 1986, with updates in 2005 and 2016 which included greater protections and affordable housing opportunities for town residents, and

WHEREAS, the Town of Hamburg remains a leader for fair housing throughout Western New York ensuring that all persons are treated equally and fairly under the law, and

WHEREAS, the theme for this year's Fair Housing Month is "Choices For All Voices, Building An Equitable Future"

NOW THEREFORE BE IT RESOLVED that in conjunction with its partners in Fair Housing, the Town of Hamburg designates the month of April, 2023 as "Fair Housing Month" within the Town of Hamburg.

MOVED: FARRELL LORENTZ:

Town Board of the Town of Hamburg
March 27, 2023 Meeting

9. Mt. Vernon Sanitary Sewer Repairs Award

WHEREAS, the Town of Hamburg Engineering Department have prepared bid documents for the Mt Vernon Sanitary Sewer Repair Project.; and

WHEREAS, a Public Bid Opening was held on Tuesday, March 16, 2023, and

WHEREAS, that the lowest responsible bidder for this project is New Frontier Paving & Excavating, having submitted bids for hourly rates & unit pricing for spot repairing broken pipe sections, with new 8 inch PVC sanitary sewer, as directed by the Town Engineering Department;

BE IT RESOLVED, that the Town Supervisor is authorized to sign the contractual agreement with New Frontier Paving and Excavation Corp., and issue the Notice of Award.

Cost of this project will be charged to A.1490.303.403 – Public Works improvements ARPA.

Moved: Connolly

Town Board of the Town of Hamburg
March 27, 2023 Meeting

10. Pleasant Creek Phase 2a & 4 Acceptance

BE IT RESOLVED that the Town Engineer's report on the completion and acceptance of the PLEASANT CREEK SUBDIVISION, PHASE 2a & 4 work performed under Public Improvement Phase 2a Permit Nos. 1078, 1079 and 1080, Phase 4 Permit Nos. 1082, 1083 and 1084, be received and accepted, and that the Supervisor is authorized to sign the report, and

BE IT FURTHER RESOLVED that this action does not relieve the developer of the responsibility for completing the required street lighting installations under Public Improvement Phase 2a Permit No. 1081 and Phase 4 Permit No. 1085. This work to be completed under performance Bonds.

BE IT FURTHER RESOLVED that this resolution becomes effective on the day the report is signed by the Supervisor.

Moved: Connolly

Town Board of the Town of Hamburg
March 27, 2023 Meeting

11. Refund Construct Connect

WHEREAS, ConstructConnect Inc. mailed in checks for two bid documents, one for Town Senior Pool Restoration and one for MT Vernon Sanitary; and

WHEREAS, they did not receive the bid documents.

THEREFORE BE IT RESOLVED THAT, ConstructConnect, be issued a refund for the bid document fees, the fee paid totaling one hundred fifty dollars and no cents (\$150.00) to:

ConstructConnect
3825 Edwards Rd., Suite 800
Cincinnati, OH 45209

Moved: R. Hoak

Town Board of the Town of Hamburg
March 27, 2023 Meeting

12. Town Highway Office & Garage Electric Upgrade Project

BE IT RESOLVED that the Town Clerk is authorized to advertise for sealed bids entitled “**Town Highway Office & Garage - Electric Service Upgrade Project**”

Sealed separate bids will be received at Hamburg Town Hall, Town Clerk’s Office, 6100 South Park Ave, Hamburg, New York, 14075, and said bid will be publicly opened and read aloud on Tuesday April 20th, in Conference Room 7 A/B (downstairs) at 11:30 AM. Mailed bids should be sent to: Town of Hamburg, (clearly marked) **Attn: TOWN CLERK, Bid Enclosed -Town Highway Office & Garage Electric Upgrade Project** , 6100 South Park Ave, Hamburg, NY 14075, for:

Project #2023-06 Town Highway Office & Garage Electric Upgrade to be charged to H104.5110.303 - Permanent Improvements

MOVED: Farrell Lorentz

Town Board of the Town of Hamburg
March 27, 2023 Meeting

13. Town Highway Garage HVAC Upgrades & Repair Project

BE IT RESOLVED that the Town Clerk is authorized to advertise for sealed bids entitled “**Town Highway Garage HVAC Upgrades and Repairs**”

Sealed separate bids will be received at Hamburg Town Hall, Town Clerk’s Office, 6100 South Park Ave, Hamburg, New York, 14075, and said bid will be publicly opened and read aloud on Tuesday April 20th, in Conference Room 7 A/B (downstairs) at 12:00 PM. Mailed bids should be sent to (clearly marked): Town of Hamburg, **Attn: TOWN CLERK, Bid Enclosed - Town Highway Garage HVAC Upgrades and Repairs** , 6100 South Park Ave, Hamburg, NY 14075

Project #2023-07 Town Highway Garage HVAC Upgrades and Repairs to be charged to H104.5110.303 - Permanent Improvements

MOVED: Farrell Lorentz

Town Board of the Town of Hamburg
March 27, 2023 Meeting

14. Authorize Re-Bid of Town Senior Pool Building Repairs

WHEREAS the Town of Hamburg has previously advertised for sealed bids, and having not received any bids for this project,

BE IT RESOLVED that the Town Clerk is authorized to re-advertise for sealed bids entitled “**Town Senior Pool Building Electric and Interior Repairs**”

Sealed separate bids will be received at Hamburg Town Hall, Town Clerk’s Office, 6100 South Park Ave, Hamburg, New York, 14075, and said bid will be publicly opened and read aloud on Tuesday April 20th, in Conference Room 7 A/B (downstairs) at 10:00 AM. Mailed bids should be sent (& clearly marked) to: Town of Hamburg, **Attn: TOWN CLERK, Bid Enclosed - Town Senior Pool Building Electric and Interior Repairs** , 6100 South Park Ave, Hamburg, NY 14075

for: Project #2023-03 Hamburg Town Senior Pool Building Repairs

MOVED: Hoak

Town Board of the Town of Hamburg
March 27, 2023 Meeting

15. B&G PAF

BE IT RESOLVED, that the Town Board approve the hiring of the following employees in B&G.

Moved: R. Hoak

ATTACHMENTS:

Description	Upload Date	Type
B&G PAF_03-27-23	3/22/2023	Cover Memo

TOWN OF HAMBURG - PERSONNEL ACTION FORM

Date of Request 03/22/23

Department- B&G

Department Head Signature

Supervisor Signature

Date

TOWN BOARD MEETING OF MARCH 27, 2023

PAGE 1 of 1

I request that a Town Board Resolution be adopted approving the following personnel action:

#	Emp #	Emp Name	N or R	Position	Start date	Full time hrly rate	PT/Sea/temp hrly rate	Term date
1	4619	Partacz, Chester	R	PT Laborer/ER.7250.102	4/3/2023		\$14.20	
2	3134	Grys, John	R	PT Laborer/ER.7250.102	4/3/2023		\$14.20	
3	3925	Connolly, Tom	R	PT Laborer/ER.7250.102	4/3/2023		\$14.20	
4	3712	Gerken, John	R	PT Laborer/ER.7250.102	4/3/2023		\$14.20	
5	4975	Wilson, Mike	R	PT Laborer/ER.7250.102	4/3/2023		\$14.20	
6	4530	MacNeil, Ron	R	PT Laborer/ER.7250.102	4/3/2023		\$14.20	
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Town Board of the Town of Hamburg
March 27, 2023 Meeting

16. Agreement - Allied CPAs PC

Be it Resolved that the Town Supervisor is authorized to enter into the agreement prepared by Allied CPAs, PC to provide the services necessary to complete the annual audit of the Town's Financial Statements.

Moved: Hoak

ATTACHMENTS:

Description	Upload Date	Type
Allied Engagement Letter	3/23/2023	Backup Material

**ENGAGEMENT LETTER**

January 3, 2023

Mr. Randall Hoak, Town Supervisor
and Honorable Town Board Members
Town of Hamburg
6100 South Park Avenue
Hamburg, NY 14075

We are pleased to confirm our understanding of the services we are to provide the Town of Hamburg for the year ended December 31, 2022.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Town of Hamburg as of and for the year ended December 31, 2022. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of Hamburg's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Town of Hamburg's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budget vs. actual comparison schedules for the General Fund, Part-Town Fund, and Highway Fund.
- 3) Schedule of the Town's Proportionate Share of the Net Pension Liability (GASB 68).
- 4) Schedule of the Town's Contributions to the NYSLRS Pension Plan (GASB 68).
- 5) Schedule of changes in the Town's Total Pension Liability for LOSAP (GASB 73).
- 6) Schedule of changes in the Town's Total OPEB Liability (GASB 75).

BUFFALO

501 John James Audubon
Suite 390
Amherst, NY 14228
P: (716) 694-0336

COOPERSTOWN

55-57 Grove Street
Cooperstown, NY 13326
P: (607) 282-4161

ONEONTA

189 Main Street, Suite 302
Oneonta, NY 13820
P: (607) 432-3462

PERRY

199 S. Main Street, PO Box 1
Perry, NY 14530
P: (585) 237-3887

ROCHESTER

150 State Street, Suite 301 A
Rochester, NY 14614
P: (585) 410-6733

VICTOR

6536 Anthony Drive, Suite B
Victor, NY 14564
P: (585) 410-6733

Audit Scope and Objectives (cont.)

We have also been engaged to report on supplementary information other than RSI that accompanies the Town of Hamburg's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- 1) Combining and individual balance sheets and statements of revenue, expenditures, and changes in fund balance and schedules for non-major governmental funds.
- 2) Combining and individual balance sheets and statements of revenue, expenditures, and changes in fund balance for special districts in the special revenue funds.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Town of Hamburg and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Auditor's Responsibilities for the Audit of the Financial Statements (cont.)

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Improper revenue recognition
- Management override of controls
- Lack of segregation of duties

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Town of Hamburg's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the Town of Hamburg in conformity with U.S. generally accepted accounting principles based on information provided by you. We will also assist in preparing the depreciation schedules for the Town's fixed assets. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services defined in the subsequent paragraphs. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

We will prepare and file the Town of Hamburg's Annual Update Document (AUD), after receiving management approval, as required by the New York State Comptroller's Office. The information necessary to complete the Town of Hamburg's AUD is received during our financial statement audit and remains the responsibility of management for its accuracy, completeness, and timely filing.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated additional fees, if any. We may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements (cont.)

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Town of Hamburg; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Allied CPAs, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to regulators or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Allied CPAs, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the regulators. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Jason Mayausky, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in March of 2023.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$29,000. We expect to incur additional expenses for the implementation of GASB 87, *Leases* which will not exceed \$3,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of Town of Hamburg's financial statements. Our report will be addressed to the Town Board of the Town of Hamburg. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

Reporting (cont.)

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Town of Hamburg is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

* * * * *

We appreciate the opportunity to be of service to the Town of Hamburg and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Allied CPAs, PC

RESPONSE:

This letter correctly sets forth the understanding of the Town of Hamburg.

Signature: _____

Title: _____

Town Board of the Town of Hamburg
March 27, 2023 Meeting

17. PAF - Youth, Recreation & Senior Services

Be it resolved, that the Town Board approve the termination and hiring of personnel for the Dept. of Youth, Recreation & Senior Services as follows:

Moved: Connolly

ATTACHMENTS:

Description	Upload Date	Type
PAF 3/27/23	3/23/2023	Cover Memo

Town Board of the Town of Hamburg
March 27, 2023 Meeting

18. PAF - Domestic Violence Dept.

BE IT RESOLVED, that the Town Board approve the termination and rehiring of personnel in the Domestic Violence Department, as follows:

Moved: Karen Hoak

ATTACHMENTS:

Description	Upload Date	Type
PAF	3/23/2023	Cover Memo

TOWN OF HAMBURG - PERSONNEL ACTION FORM

Date of Request 3/20/23

Department Head Signature

Jennifer Hammond

Supervisor Signature

John

Date

3/21/23

TOWN BOARD MEETING OF: March 27, 2023

PAGE 1.1 of 1

I request that a Town Board Resolution be adopted approving the following personnel action:

#	Emp #	Emp Name	N or R	Position	Start date	Full time hrly rate	PT/Sea/temp hrly rate	Term date
1	4500	Elizabeth Chirico	R	Clerk Typist - seasonal			\$19.38	4/7/2023
2	4500	Elizabeth Chirico	R	Clerk Typist PT	4/10/2023		\$19.38	
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